

ASSESSOR**BUDGET UNIT: STATE/COUNTY PROPERTY TAX ADMINISTRATION
PROGRAM (RCS ASR)****I. GENERAL PROGRAM STATEMENT**

On February 13, 1996, the Board of Supervisors approved an agreement with the State of California to participate in a state/county property tax administration program for calendar year 1996. The agreement provided a loan of \$2,139,938 for 1996, with a provision for the same in the following two calendar years. The state passed legislation extending this program through calendar year 2002.

Effective January 1, 2002, the State legislature approved authorization of AB589. This bill creates the State-County Property Tax Grant Program to replace the prior loan program. The grant is effective starting with calendar year 2002 and is authorized for the County until calendar year 2007. As with the prior loan program, these funds are intended to supplement the county's property tax administrative cost. The amount of the loan is set forth on a schedule established by the state and is anticipated to be the same as the previous loan program. Contingencies are used to set aside funds that are available from the state on a calendar year basis but are budgeted and managed in the county system on a fiscal year basis.

II. BUDGET & WORKLOAD HISTORY

	Actual 2001-02	Budget 2002-03	Actual 2002-03	Budget 2003-04
Total Appropriation	2,195,667	3,287,378	2,110,575	3,356,677
Total Revenue	2,187,384	2,179,938	2,183,040	2,179,938
Fund Balance		1,107,440		1,176,739
Budgeted Staffing		30.0		29.0
<u>Workload Indicators</u>				
Assessment Backlogs:				
Proposition 8	109,066	107,391	84,107	42,294
Mandatory Audits	468	370	482	370

In accordance with Section 29009 of the State Government Code, the entire unreserved fund balance must be appropriated each year. Accordingly, estimated requirements in this fund are less than budgeted. The amount not expended is carried over to the subsequent year's budget.

III. HIGHLIGHTS OF BOARD APPROVED CHANGES TO BUDGET (see attachments for detailed changes)**STAFFING CHANGES**

Reduction in staffing of 1.0 position due to the deletion of a Public Service Employee.

PROGRAM CHANGES

None

GROUP: Fiscal DEPARTMENT: Assessor FUND: Special Revenue RCS ASR			FUNCTION: General ACTIVITY: Finance		
	2002-03 Actuals	2002-03 Approved Budget	2003-04 Board Approved Base Budget	2003-04 Board Approved Changes to Base Budget	2003-04 Final Budget
<u>Appropriation</u>					
Salaries and Benefits	1,565,193	1,533,489	1,533,489	226,627	1,760,116
Services and Supplies	545,382	805,643	805,643	(201,169)	604,474
Transfers	-	-	(859)	6,059	5,200
Contingencies	-	948,246	948,246	38,641	986,887
Total Appropriation	2,110,575	3,287,378	3,286,519	70,158	3,356,677
<u>Revenue</u>					
Taxes	43,102	40,000	40,000	-	40,000
State, Fed Or Gov't Aid	2,139,938	2,139,938	2,139,938	-	2,139,938
Total Revenue	2,183,040	2,179,938	2,179,938	-	2,179,938
Fund Balance		1,107,440	1,106,581	70,158	1,176,739
Budgeted Staffing		30.0	30.0	(1.0)	29.0

ASSESSOR**Total Changes Included in Board Approved Base Budget**

Transfers	<u>(859)</u>	Incremental Change in EHAP.
Total Appropriation Change	(859)	
Total Revenue Change	-	
Total Fund Balance Change	(859)	
Total 2002-03 Appropriation	3,287,378	
Total 2002-03 Revenue	2,179,938	
Total 2002-03 Fund Balance	1,107,440	
Total Base Budget Appropriation	3,286,519	
Total Base Budget Revenue	2,179,938	
Total Base Budget Fund Balance	1,106,581	

Board Approved Changes to Base Budget

Salaries and Benefits	<u>226,627</u>	Increase in salaries due to MOU and retirement increases offset by reduction in 1.0 PSE.
Services and Supplies	(384,962)	Decrease expenses to compensate for salaries and benefits increase.
	(6,059)	GASB 34 Accounting Change (EHAP).
	189,852	Increase due to fund balance adjustment.
	<u>(201,169)</u>	
Transfers	<u>6,059</u>	GASB 34 Accounting Change (EHAP).
Contingencies	<u>38,641</u>	Increase due to fund balance adjustment.
Total Appropriation	<u>70,158</u>	
Total Revenue	-	
Fund Balance	<u>70,158</u>	